

**THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§	
ALEXANDER E. JONES	§	Case No. 22-33553
Debtor.	§	(Chapter 7)
	§	

**FIRST MONTHLY FEE STATEMENT OF
TPS-WEST LLC AS ACCOUNTANT
FOR CHAPTER 7 TRUSTEE, CHRISTOPHER R. MURRAY,
FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM DECEMBER 20, 2024 THROUGH FEBRUARY 28, 2025**

Name of Applicant:	TPS-West LLC as Accountant for the Chapter 7 Trustee
Date of Retention Order:	02/07/2025 [DE 1073] ¹
Period for which Fees and Expenses are Incurred:	December 20, 2024 through and including February 28, 2025
Interim Fees Incurred:	\$4,399.50
Interim Payment of Fees Requested (80%):	\$3,519.60
Interim Expenses Incurred:	\$30.40
Total Fees and Expenses Due:	\$3,550.00

This is the First Monthly Fee Statement.

¹ Local Rule 2014-1(b) provides that an application for approval of the employment of a professional that is made within 30 days of the commencement of that professional's provision of services is deemed contemporaneous. TPS-West LLC filed their application on 01/13/2025 and is seeking compensation for services dating back to 12/20/2024 (within the 30 days).

TPS-West LLC (“TPSW”), as Accountant for the Chapter 7 Trustee, Christopher R. Murray (the “Trustee”), submits this First Monthly Fee Statement (the “Fee Statement”) for the period from December 20, 2024 through February 28, 2025 (the “Application Period”) in accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Trustee* [DE 793] (the “Interim Compensation Order”).

TPSW requests compensation for professional services rendered in the amount of \$4,339.50 (the “Fees”), and for reimbursement of out-of-pocket expenses incurred in the amount of \$30.40 (the “Expenses”), for the period from December 20, 2024 through February 28, 2025. Eighty percent (80%) of the fees equals \$3,519.60 and one hundred percent (100%) of the Expenses equals \$30.40 for a total requested amount of \$3,550.00.

Summaries of the calculations for these fees by project category and expenses are attached hereto as **Exhibit 1** and **Exhibit 2**, respectively. A summary of the time expended by TPSW’s professionals, together with their respective hourly rates, is attached hereto as **Exhibit 3**. TPSW’s invoice for the Application Period is attached hereto as **Exhibit 4**.

WHEREFORE, TPSW respectfully requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of eighty percent (80%) of the compensation sought, in the amount of \$3,519.60 and reimbursement of one hundred percent (100%) of expenses incurred in the amount of \$30.40 for a total amount of \$3,550.00.

Dated: March 10, 2025

Respectfully submitted,

TPS-WEST LLC

Richard P. Anderson, CPA
10260 Westheimer Rd., Suite 210
Houston, TX 77042
Accountant for the Chapter 7 Trustee

CERTIFICATE OF SERVICE

This will certify that a true and correct copy of the foregoing document was forwarded by electronic transmission to all registered ECF users appearing in the case on March 10, 2025.

/s/ Jacqueline Q. Chiba
Jacqueline Q. Chiba
General Bankruptcy Counsel
for the Chapter 7 Trustee

Dated: March 10, 2025

Respectfully submitted,

TPS-WEST LLC


Richard P. Anderson, CPA
10260 Westheimer Rd., Suite 210
Houston, TX 77042
Accountant for the Chapter 7 Trustee

CERTIFICATE OF SERVICE

This will certify that a true and correct copy of the foregoing document was forwarded by electronic transmission to all registered ECF users appearing in the case on March 10, 2025.

/s/ Jacqueline Q. Chiba
Jacqueline Q. Chiba
*General Bankruptcy Counsel
for the Chapter 7 Trustee*

EXHIBIT 1**SUMMARY OF TIME EXPENDED BY PROJECT CATEGORY**

Project Category	Total Hours	Total Fees Requested
Federal Income Tax	15.60	\$4,069.50
General Accounting Consulting Services	1.0	\$330.00
Employment/Fee Application	2.20	\$0.00 (NO CHARGE)
TOTAL	18.80	\$4,399.50

EXHIBIT 2**SUMMARY OF TIME EXPENDED BY BILLING PROFESSIONALS**

Professional	Hourly Rate	Total Hours
Natalie S. Hinson	\$170.00	3.90
Rhonda B. Fronk	\$275.00	13.50
Richard P. Anderson	\$330.00	1.40
TOTAL		212.7

EXHIBIT 3

INVOICE



TPS-West, LLC
 Certified Public Accountants
 10260 Westheimer Rd., Suite 210
 Houston, TX 77042

Invoice submitted to:
 Alexander E. Jones Bk # 22-33553-CML-7
 c/o Christopher Murray, Chapter 7
 Bankruptcy Trustee
 602 Sawyer Street
 Suite 400
 Houston, TX 77007

March 3, 2025

Invoice #4052

Professional Services

			Hrs/Rate	Amount
<u>Federal Income Taxes</u>				
12/27/2024	NH	Email correspondence re: new case; begin docket review.	0.30 \$170.00/hr	\$51.00
12/30/2024	NH	Review schedules/perform conflicts check.	0.40 \$170.00/hr	\$68.00
	NH	Begin file set up.	0.80 \$170.00/hr	\$136.00
12/31/2024	NH	Finish file set up.	0.40 \$170.00/hr	\$68.00
1/14/2025	NH	Received tax identification numbers from the trustee; update case file.	0.20 \$170.00/hr	\$34.00
1/16/2025	RBG	Email correspondence with Trustee's office to obtain Forms 1 and 2 for use in 2024 Form 1041 income tax preparation.	0.20 \$275.00/hr	\$55.00
2/19/2025	RBG	Review court documents relevant to tax issues to determine proper tax treatment for 2024 Form 1041 income tax return.	2.40 \$275.00/hr	\$660.00
2/20/2025	RBG	Begin analysis and preparation of tax data for use in tax program for 2024 Form 1041 income tax return.	3.00 \$275.00/hr	\$825.00
2/27/2025	RBG	Continue analysis and preparation of tax data for use in tax program for 2024 Form 1041 income tax return.	2.90 \$275.00/hr	\$797.50
2/28/2025	RBG	Continue analysis and preparation of tax data for use in tax program for 2024 Form 1041 income tax return.	5.00 \$275.00/hr	\$1,375.00
SUBTOTAL:			[15.60]	\$4,069.50]
<u>General Accounting Consulting Services</u>				
12/20/2024	RPA	Discuss entity structures and potential tax dilemma scenario with Chris M.	0.50 \$330.00/hr	\$165.00
12/27/2024	RPA	Follow up of previous phone call on 12/20 regarding entity structures and potential tax dilemma scenario with Chris M.	0.50 \$330.00/hr	\$165.00
SUBTOTAL:			[1.00]	\$330.00]
<u>TPSW Fee Application</u>				
1/7/2025	NH	Prepare application to employ accountant.	0.40	NO CHARGE
1/8/2025	RPA	Review and sign application to employ.	0.20	NO CHARGE
1/13/2025	NH	Email correspondence with the trustee re: employment application status.	0.10	NO CHARGE
	NH	Finalize, Notarize, and ECF Application to Employ Accountant.	0.30	NO CHARGE
2/7/2025	NH	Review/save order employing accountant; update employment status on case file.	0.20	NO CHARGE

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			Hrs/Rate	Amount
2/11/2025	NH	Email correspondence re: procedures for interim compensation.	0.20	NO CHARGE
2/13/2025	NH	Update case file re: interim fee application procedures; review work in progress regarding same.	0.30	NO CHARGE
	NH	Review interim fee application procedures in this case as set out by court order.	0.30	NO CHARGE
2/14/2025	RPA	Call with Jackie Chiba about billing process.	0.20	NO CHARGE
SUBTOTAL:			<hr/> [2.20	<hr/> \$0.00]
For professional services rendered			18.80	\$4,399.50
Additional Charges :				
<u>Copy Expense</u>				
2/28/2025	NH	Monthly copy count - February 2025	<hr/>	\$30.40
SUBTOTAL:			[\$30.40]	<hr/>
Total costs			\$30.40	<hr/>
Total amount of this bill			\$4,429.90	<hr/>
Balance due			\$4,429.90	<hr/>

User Summary

Name	Hours	Rate	Amount
Natalie S. Hinson	2.10	\$170.00	\$357.00
Natalie S. Hinson	1.80	\$0.00	\$0.00
Rhonda B. Fronk	13.50	\$275.00	\$3,712.50
Richard P. Anderson	1.00	\$330.00	\$330.00
Richard P. Anderson	0.40	\$0.00	\$0.00